

State of Rhode Island
Department of Administration

INTER-OFFICE MEMORANDUM

Office of Accounts and Control

TO: Payroll / Personnel Officers **DATE:** February 5, 2003
FROM: LAWRENCE C. FRANKLIN, JR.
State Controller
SUBJECT: FORM AND INSTRUCTIONS FOR W-2 CORRECTIONS

Attached please find instructions, examples of errors, and a blank request form for use when a correction to a W-2 is necessary. Please print out all pages and review the instructions provided. If you have any questions please call Malcolm Varadian at 222-4997.

For security purposes, any W-2 correction request must come through the payroll or personnel office where the employee works, and **NOT** from the employee directly.

The individual preparing the W-2 request must provide their name and the department where they are from, or the request will not be processed. All completed requests will be returned to the department listed on the form.

When you have all of this information prepared, please send to:

Office of Accounts and Control
One Capitol Hill
4th Floor
Providence RI 02908
Attention: Malcolm Varadian / W-2 CORRECTION

Office of Accounts and Control

INSTRUCTIONS FOR PREPARATION OF CORRECTED W-2'S

Effective January 31, 2003

BEFORE sending in the request form for a corrected W-2, please be sure the following information is filled out:

- PREPARERS INFORMATION AND DEPARTMENT
- SOCIAL SECURITY NUMBER(S) OF EMPLOYEE
- NAME(S) OF THE EMPLOYEE
- PAYROLL ACCOUNT NUMBER AND BUDGET CODE
- **COPY(S)** OF **ALL** CY-2002 W-2'S ISSUED TO EMPLOYEE

PLEASE send COPIES of ALL the CY-2002 W-2 forms that were issued to an employee who is in need of a W-2 correction, with the request form. DO NOT send a printout of the year to date earnings screen in place of any W-2's.

In addition, please enter the following where / if applicable:

IF CHANGES ARE NEEDED FOR:

WRITE IN BLANK LINES AS:

- | | |
|----------------------------------|--------------------------------|
| • Deferred Comp data enter in: | Box 12 (Deferred Comp.) |
| • Tax Shelter data enter in: | Box 12 (Tax Shelter) |
| • Retirement data enter in: | Box 14 (Retirement) |
| • Flex plan data enter in: | Box 14 (Flex Plan) |
| • Fringe benefits data enter in: | Box 14 (Fringe) |

Office of Accounts and Control
INSTRUCTIONS FOR PREPARING A CORRECTED W-2 REQUEST FORM

SAMPLE ERROR CONDITIONS

ERROR CONDITION # 1: Employee received only **ONE** W-2 and the **Social Security Number** was incorrect.

SOLUTION: Prepare **ONE** request form with **only** the following fields filled in:

Correct Name of Employee
Address/City/State/Zip
Payroll Account Number and Budget Object Code
Correct Social Security Number (Box D)
Incorrect Social Security Number (Box K)
DO NOT FILL IN ANY WAGE DATA

ERROR CONDITION # 2: Employee received only **ONE** W-2 and the **Name** was incorrect.

SOLUTION: Prepare **ONE** request form with **only** the following fields filled in:

Correct Name of Employee
Address/City/State/Zip
Payroll Account Number and Budget Object Code
Social Security Number (Box D)
Incorrect Name of Employee (Box L)
DO NOT FILL IN ANY WAGE DATA

ERROR CONDITION # 3: Employee received **TWO** W-2's:

One W-2 has the **CORRECT** Social Security Number, and the other W-2 has an **INCORRECT** Social Security Number. Both W-2's show wage amounts and all the wages belong to the same employee.

SOLUTION: Prepare **ONE** request form with the following fields filled in:

Correct Name of Employee
Address/City/State/Zip
Payroll Account Number and Budget Object Code
Correct Social Security Number (Box D)
Incorrect Social Security Number (Box K)

WAGE DATA NEEDS TO BE FILLED IN AS FOLLOWS:

In Column **A** of the request form, enter the amounts reported on the W-2 with the **CORRECT** social security number.

In Column **C** of the request form, enter the amounts reported on the W-2 with the **INCORRECT** Social Security Number.

Finally, **ADD** the amounts in Column **A** with the amounts in Column **C** and enter the totals in Column **B** of the request form.

123-45-6789

EMPLOYEE CORRECT SOCIAL SECURITY NO.

State of Rhode Island - Office of Accounts and Control

**REQUEST FOR A CORRECTED W-2
FOR WAGES EARNED IN CALENDAR YEAR 2002**

CORRECT NAME: JOHN SMITH

ADDRESS: 123 OAK STREET

CITY/STATE/ZIP CRANSTON, RI 02905

PAYROLL ACCOUNT NUMBER AND BUDGET OBJECT CODE 1072-10000-210

| | | | |
|--------------------------------|-----------------------------|------------------------------|----------|
| | | | |
| D. Employee's Correct SSN | K. Employee's Incorrect SSN | L. Employee's incorrect name | |
| 123-45-6789 | 987-65-4321 | | |
| Form W-2 Box | COLUMN A | COLUMN B | COLUMN C |
| 1 Wages, tips, other comp. | | | |
| 2 Federal income tax withheld | | | |
| 3 Social security wages | | | |
| 4 Social security tax withheld | | | |
| 5 Medicare wages and tips | | | |
| 6 Medicare tax withheld | | | |
| 7 Social security tips | | | |
| 8 Allocated tips | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| State Wages, tips, etc. | | | |
| State income tax | | | |

**SAMPLE ERROR CONDITION #1
USE AS GUIDELINE FOR EMPLOYEE WHO WAS
ISSUED ONLY ONE W-2 AND THE SS# WAS INCORRECT**

123-45-6789

EMPLOYEE CORRECT SOCIAL SECURITY NO.

State of Rhode Island - Office of Accounts and Control

**REQUEST FOR A CORRECTED W-2
FOR WAGES EARNED IN CALENDAR YEAR 2002**

CORRECT NAME: JOHN SMITH

ADDRESS: 123 OAK STREET

CITY/STATE/ZIP CRANSTON, RI 02905

PAYROLL ACCOUNT NUMBER AND BUDGET OBJECT CODE 1072-10000-210

| D. Employee's Correct SSN | | K. Employee's Incorrect SSN | | L. Employee's incorrect name | |
|--------------------------------|--|-----------------------------|--|------------------------------|----------|
| 123-45-6789 | | | | JOHN W. JONES | |
| | | | | | |
| | | | | | |
| Form W-2 Box | | COLUMN A | | COLUMN B | COLUMN C |
| 1 Wages, tips, other comp. | | | | | |
| 2 Federal income tax withheld | | | | | |
| 3 Social security wages | | | | | |
| 4 Social security tax withheld | | | | | |
| 5 Medicare wages and tips | | | | | |
| 6 Medicare tax withheld | | | | | |
| 7 Social security tips | | | | | |
| 8 Allocated tips | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| State Wages, tips, etc. | | | | | |
| State income tax | | | | | |

**SAMPLE ERROR CONDITION #2
USE AS GUIDELINE FOR EMPLOYEE WHO WAS
ISSUED ONLY ONE W-2 AND THE NAME WAS INCORRECT**

123-45-6789

EMPLOYEE CORRECT SOCIAL SECURITY NO.

State of Rhode Island - Office of Accounts and Control

**REQUEST FOR A CORRECTED W-2
FOR WAGES EARNED IN CALENDAR YEAR 2002**CORRECT NAME: JOHN SMITHADDRESS: 123 OAK STREETCITY/STATE/ZIP CRANSTON, RI 02905PAYROLL ACCOUNT NUMBER AND BUDGET OBJECT CODE 1072-10000-210

| D. Employee's Correct SSN | | K. Employee's Incorrect SSN | | L. Employee's incorrect name | |
|--------------------------------|--|-------------------------------|--|-------------------------------|--|
| 123-45-6789 | | 987-65-4321 | | | |
| | | W2 DATA WITH RIGHT SS# / INFO | | NEW W2 = COL A + COL C | |
| Form W-2 Box | | COLUMN A | | COLUMN B | |
| | | | | W2 DATA WITH WRONG SS# / INFO | |
| | | | | COLUMN C | |
| 1 Wages, tips, other comp. | | 29,902.39 | | 32,302.39 | |
| 2 Federal income tax withheld | | 4,269.71 | | 4,487.84 | |
| 3 Social security wages | | 32,740.63 | | 35,140.63 | |
| 4 Social security tax withheld | | 2,029.91 | | 2,178.71 | |
| 5 Medicare wages and tips | | 32,740.63 | | 35,140.63 | |
| 6 Medicare tax withheld | | 474.78 | | 509.58 | |
| 7 Social security tips | | | | | |
| 8 Allocated tips | | | | | |
| | | | | | |
| 14 Retirement 414 (H) | | 2,838.24 | | 2,838.24 | |
| 14 Flex Plan | | 131.06 | | 131.06 | |
| | | | | | |
| | | | | | |
| State Wages, tips, etc. | | 29,902.39 | | 32,302.39 | |
| State income tax | | 1,091.50 | | 1,146.76 | |
| | | | | 55.26 | |

**SAMPLE ERROR CONDITION #3
USE AS GUIDELINE FOR EMPLOYEE WHO WAS
ISSUED TWO W-2'S AND THE SS#'s ARE DIFFERENT**

| | | |
|---|---|--|
| a Control number | 1 Wages, tips, other comp. 29902.39 | 2 Federal income tax withheld 4269.71 |
| b Employer's ID no. 05-6000522 | 3 Social security wages 32740.63 | 4 Social security tax withheld 2029.91 |
| | 5 Medicare wages and tips 32740.63 | 6 Medicare tax withheld 474.78 |
| c Employer's name, address, and ZIP code STATE OF RHODE ISLAND OFFICE OF ACCOUNTS AND CONTROL ONE CAPITOL HILL PROVIDENCE, RI 02908-5883 TELEPHONE: (401)222-2673 | | |
| 7 Social security tips | 8 Allocated tips | 9 Advance EIC payment |
| 10 Dependent care benefits | 11 Nonqualified plans | 12a See instructions for Box 12 Cost \$ |
| 13 Statutory employee <input type="checkbox"/> | Pension plan <input checked="" type="checkbox"/> | Third-party sick pay <input type="checkbox"/> |
| 14. Other 414(H) FLEX PLAN | | 12b Cost \$ |
| 2838.24 | | 12c Cost \$ |
| 131.06 | | 12d Cost \$ |
| d Employee's social security number 123-456-789 | | |
| e Employee's name, address, and ZIP code JOHN SMITH 1072-10000-01 123 OAK STREET CRANSTON, RI 02905 | | |
| 16 State RI | Empr.'s state ID # | State wages, tips, etc. 29902.39 |
| | | State income tax 1091.50 |
| 19 Locality name | 20 Local wages, tips, etc. | 21 Local income tax |

W-2 Wage and Tax
StatementDept. of the Treasury - IRS
05-6000522

This information is being furnished to the Internal Revenue Service

Correct Social Security Number

| | | |
|---|--|--|
| a Control number | 1 Wages, tips, other comp. 2400.00 | 2 Federal income tax withheld 218.13 |
| b Employer's ID no. 05-6000522 | 3 Social security wages 2400.00 | 4 Social security tax withheld 148.80 |
| | 5 Medicare wages and tips 2400.00 | 6 Medicare tax withheld 34.80 |
| c Employer's name, address, and ZIP code STATE OF RHODE ISLAND OFFICE OF ACCOUNTS AND CONTROL ONE CAPITOL HILL PROVIDENCE, RI 02908-5883 TELEPHONE: (401)222-2673 | | |
| 7 Social security tips | 8 Allocated tips | 9 Advance EIC payment |
| 10 Dependent care benefits | 11 Nonqualified plans | 12a See instructions for Box 12 Cost \$ |
| 13 Statutory employee <input type="checkbox"/> | Pension plan <input type="checkbox"/> | Third-party sick pay <input type="checkbox"/> |
| 14. Other | | 12b Cost \$ |
| | | 12c Cost \$ |
| | | 12d Cost \$ |
| d Employee's social security number 987-65-4321 | | |
| e Employee's name, address, and ZIP code JOHN SMITH 1072-10000-01 123 OAK STREET CRANSTON, RI 02905 | | |
| 16 State RI | Empr.'s state ID # | State wages, tips, etc. 2400.00 |
| | | State income tax 55.26 |
| 19 Locality name | 20 Local wages, tips, etc. | 21 Local income tax |

W-2 Wage and Tax
StatementDept. of the Treasury - IRS
05-6000522

This information is being furnished to the Internal Revenue Service

Incorrect Social Security Number**Sample Error Condition #3**

EMPLOYEE CORRECT SOCIAL SECURITY NO.

State of Rhode Island - Office of Accounts and Control
**REQUEST FOR A CORRECTED W-2
FOR WAGES EARNED IN CALENDAR YEAR 2002**

For security purposes, requests must come from payroll or personnel offices only and NOT from employees. Completed requests MUST be returned to the office from where they were generated from.

THE PREPARER'S NAME AND AGENCY MUST BE LISTED ON THIS FORM OR THE REQUEST WILL NOT BE PROCESSED.

NAME OF PAYROLL/PERSONNEL PREPARER:

AGENCY WHERE W2 CORRECTION IS TO BE SENT:

EMPLOYEE CORRECT NAME:

ADDRESS:

CITY/STATE/ZIP

PAYROLL ACCOUNT NUMBER AND BUDGET OBJECT CODE:

| | | | |
|--------------------------------|---|------------------------------------|---|
| | | | |
| D. Employee's Correct SSN | K. Employee's Incorrect SSN | L. Employee's incorrect name | |
| | | | |
| Form W-2 Box | W2 DATA WITH RIGHT SS# / INFO COLUMN A | NEW W2 = COL A + COL C COLUMN B | W2 DATA WITH WRONG SS# / INFO COLUMN C |
| 1 Wages, tips, other comp. | | | |
| 2 Federal income tax withheld | | | |
| 3 Social security wages | | | |
| 4 Social security tax withheld | | | |
| 5 Medicare wages and tips | | | |
| 6 Medicare tax withheld | | | |
| 7 Social security tips | | | |
| 8 Allocated tips | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| State Wages, tips, etc. | | | |
| State income tax | | | |

| | | | |
|-----------------------------------|---------------|-----------------------------------|-------------|
| DATE CORRECTED | DATE REVIEWED | BY WHOM | DATE MAILED |
| FOR ACCOUNTS AND CONTROL USE ONLY | | FOR ACCOUNTS AND CONTROL USE ONLY | |

BLANK FORM FOR YOUR USE